

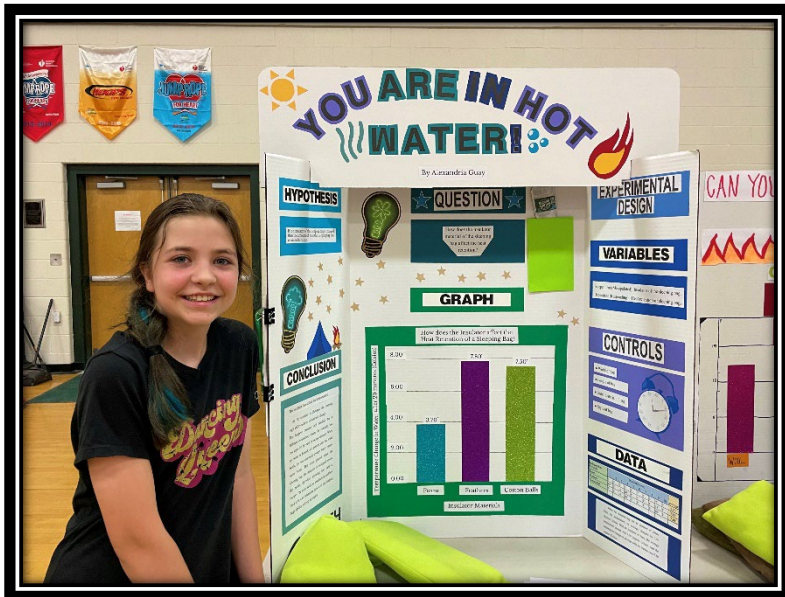


**RICHARD MAGHAKIAN MEMORIAL SCHOOL  
CAPTAIN SAMUEL DOUGLASS ACADEMY**



**2025**

**BROOKLINE SCHOOL DISTRICT  
REPORT**



**Brookline School District Voting  
Tuesday, March 11, 2025 7am-7:30pm  
Captain Samuel Douglass Academy**

## BROOKLINE SCHOOL DISTRICT

Dear Brookline Voters:

This School District Report contains pertinent information about the items that will be on the School District Warrant. Discussion of these articles will take place at the **First Deliberative Session on Wednesday, February 5, 2025 at 6:30PM at CSDA**. Final voting on the warrant articles will occur on Tuesday, March 11, 2025. Voting will take place at Captain Samuel Douglass Academy located at 24 Townsend Hill Road in Brookline. The polls open at 7:00 am and close no earlier than 7:30 pm. You can register to vote onsite at the polling center. This voting will occur alongside the town/district elections and voting.

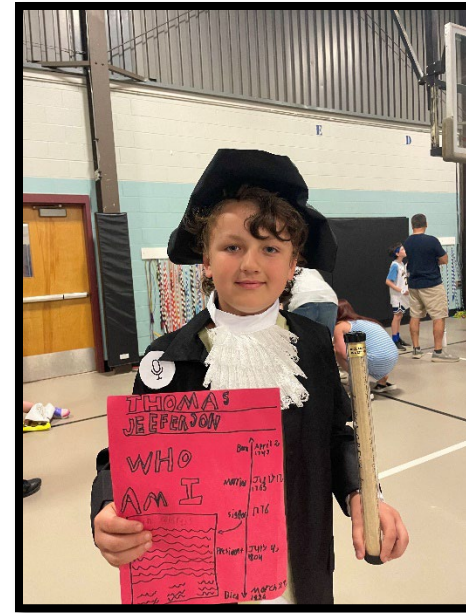
Information in the District Report includes the exact wording of the Warrant Articles along with a more detailed explanation of the Warrant Article. Paper copies of this District Report will be available at the SAU office located at 4 Lund Lane in Hollis. An electronic copy is located at: [www.sau41.org](http://www.sau41.org)

Brookline School Board

## BROOKLINE SCHOOL DISTRICT ENROLLMENT NUMBERS

Data as reported to the DOE on 10/1/24

SCHOOL	TOTAL NUMBER OF STUDENTS	SPECIAL EDUCATION STUDENTS % OF ENROLLMENT	504 STUDENTS % OF ENROLLMENT
RICHARD MAGHAKIAN MEMORIAL SCHOOL	309	14.2%	4.9%
CAPTAIN SAMUEL DOUGLASS ACADEMY	242	18.4%	11%



The Average Daily Attendance for each school district is calculated annually for the State of New Hampshire. State aid is determined by each district's ADA. Research has shown that schools should strive for as high as possible ADA to optimize student achievement and graduation rates. Therefore, SAU 41 monitors student attendance closely for the warning signs of truancy or chronic absenteeism to assure that the necessary interventions and supports are in place for families so as not to negatively impact a child's future success.

AVERAGE DAILY ATTENDANCE, DOE on 11/29/23	
STATE AVERAGE	92.3%
BROOKLINE AVERAGE	93.6%



## BROOKLINE SCHOOL DISTRICT AVERAGE CLASS SIZE & COST PER PUPIL

Class size data is from NH DOE statistical reports as of October 1, 2024 reported on 12/2/24.

	Grades 1 & 2	Grades 3 & 4	Grades 5 & 6
<b>State Average</b>	15.9	17.1	13.8
<b>Brookline Average</b>	<b>14.6</b>	<b>19.8</b>	<b>19.5</b>

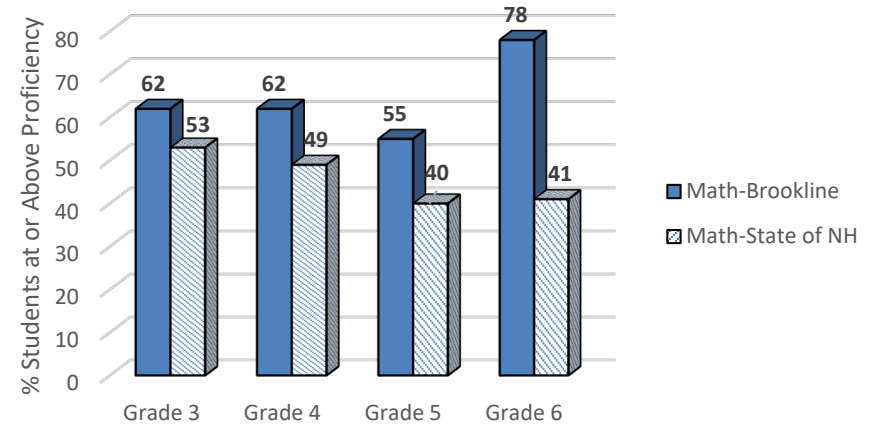
Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A).

COST PER PUPIL, POSTED 1/7/25	
<b>STATE AVERAGE (ELEMENTARY)</b>	<b>\$22,106.94</b>
<b>BROOKLINE AVERAGE</b>	<b>\$18,014.34</b>

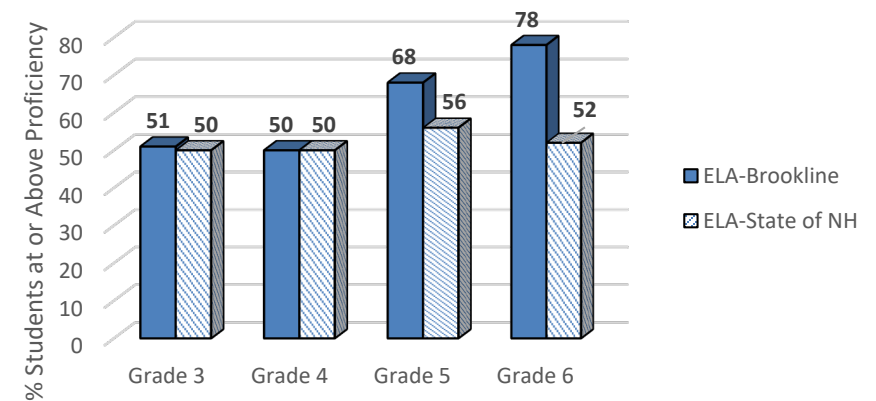


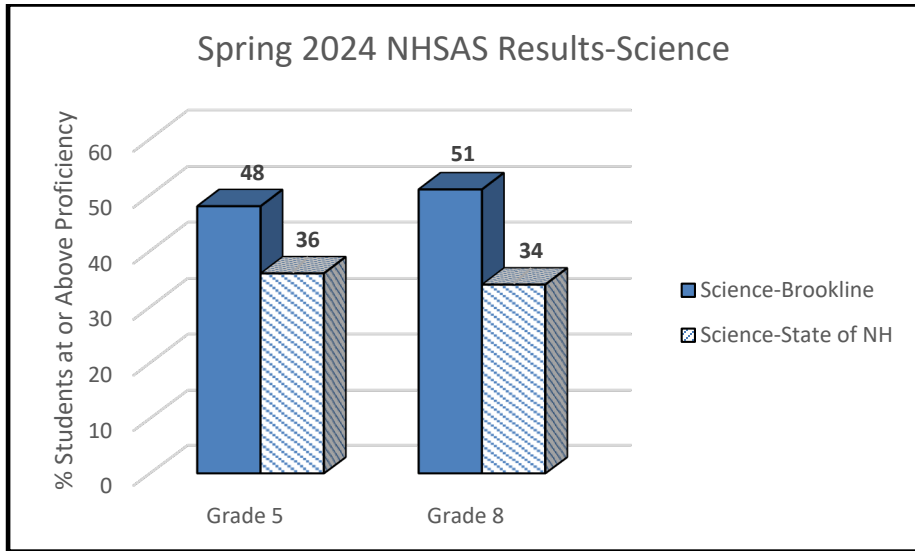
## ACADEMIC DATA

Spring 2024 NHSAS Results-Mathematics



Spring 2024 NHSAS Results-English/Language Arts





## SUPERINTENDENT'S REPORT

I join with the administrators in the SAU Office and across the schools in celebrating the hard work and much success of our students, families, staff, Boards and extended communities. The SAU administration has prioritized the development of the SAU and individual school district budgets. We have participated in and supported the collective bargaining contracts being negotiated. Our Leadership Team has also coordinated professional development opportunities for staff, analyzed student performance data, and prepared for school board meetings, while ensuring that all schools have the appropriate level of qualified staff to deliver the high level of instruction expected by our communities. I want to recognize and thank our students, staff and families whose support is to be

commended as together we continue to provide for our students first and foremost.

The School Administrative Unit 41 Strategic Plan is in the process of being reviewed and updated as we enter this spring. Historically, our plan has served as a guide in the planning, implementation, and

evaluation of the Mission, Goals, and Objectives approved by the SAU Governing Board. Articulation of curriculum, instruction, assessment strategies, and actions related to each of these areas have been discussed, and the Leadership Team is responsible for providing the “deliverables” outlined as a

means of informing the boards of progress in each area. In addition, the Strategic Plan provides direction to the Leadership Team as it relates to evaluation of technology and infrastructure, building maintenance, and future planning. The Strategic Plan is, therefore, used as the starting point for our annual budget discussions.





The construction of the Fiscal Year 2025- 2026 budgets has not been an easy task. Each budget has encountered a number of stressors including increased health care costs, an influx of new special education students, increases to staff salaries and benefits approved by the voters, and an increase in New Hampshire retirement rates as well as the funds needed to maintain our



physical plants. That stated, I asked the administration to construct budgets that allowed us to continue to meet our strategic goals and objectives in a financially responsible manner. One area of continued focus for the administration and our Boards is to review our operational procedures to

determine how best to deliver services to all students. We have examined our staffing levels with regards to enrollment trends provided to us by NESDEC and made appropriate increases and reductions to best serve our students. We focused our efforts on a review of our special education mandates while using our established curriculum review procedures to examine our standards and curriculum. In each area, we have aligned our budget priorities to meet the goals and objectives outlined in our Strategic Plan.

The Fiscal Year 2026 budget sees us proposing an increase in staffing at the elementary levels in order to meet the required service needs. To this end, we will be requesting additional para professionals, a school psychologist, and an environmental science teaching position in Brookline. Also at the elementary level, we will have proposed budgets that allow us to meet the class sizes

recommended by both our Hollis and Brookline School Boards. Many of our schools continue to move forward with security upgrades for their buildings. Over the last few years, we have increased our security cameras, reconfigured our entry ways, installed new doors and addressed a number of other items identified in our security plans. Our Fiscal Year 2026 budget(s) contained



the funding for two roofing projects as well as technology items outlined in our on-going replacement cycle. In Hollis, we are proposing a warrant article to assist us with further planning to address our enrollment increases. In Brookline and the Coop, we are requesting new boilers, heating control systems, and classroom lighting upgrades. Also, in Brookline, we are currently beginning a discussion regarding the potential expansion of CSDA based on enrollment projections. This renovation project will continue to

address our aging infrastructure while enhancing our current educational spaces. I want to thank Lance Finamore, our Facilities Director, and everyone else who was involved in making these projects a reality.

We continue to build and upgrade our technology infrastructure to support and extend learning, to create efficiencies in our work, and enhance communication with parents and the communities. Our recent moves to BoardDocs will allow community member to request information feeds while Parent Square has significantly upgraded our communications with families. As our administrators often point out, it is essential for us to utilize and gather data to support required state filings, analyze demographics, and most importantly, provide our families and staff with current assessment data which also drives our instructional practices.

On a regular basis Superintendent Elect, Gina Bergskaug, and I have time to visit our buildings and teachers' classrooms. We find this to be the most rewarding part of our positions. On these numerous occasions, we have been impressed with the instructional practices of our staff. The children are engaged in their education while having positive experiences with their peers. Gina and I have also attended a wide variety of school events such as plays, whole-school gatherings, robotics events, athletic contests, induction ceremonies, and a host of other activities which have allowed us the opportunity to get to know our staff, our students, their parents, as well as many members of our community.

The support that the individual school boards have provided has been greatly appreciated. The frequent communication that Administrators across the SAU have shared with community members, school board members, budget committee representatives, students, families and our professional staff has allowed us to focus our efforts on our on-

going response to the educational needs of our students. During my remaining months in SAU 41, we will continue to provide the Boards and our communities with data presentations to ensure our students are making the appropriate educational progress. During this time of transition, the SAU administration, working with the committed and dedicated individuals that serve on our School Boards, will take the necessary steps to ensure that SAU 41 continues to be one of the premier school districts in New Hampshire in the years to come.

Respectfully,

Andrew F. Corey  
Superintendent of Schools



## **BROOKLINE SCHOOL BOARD OFFICIALS 2024-2025**

Alyson Manion	Secretary, Board	Term Expires 2026
Colleen Micavich	Chair, Board	Term Expires 2025
Tracy Perry	Vice Chair, Board	Term Expires 2026
Johanna Shriver-Halligan	School Board	Term Expires 2027
Kelly Zakar	School Board	Term Expires 2025

## BROOKLINE FINANCE COMMITTEE 2024-2025

Katherine Elkins	Member
Warren Falaminiano	Member
Daniel Koenig	Member

<https://www.sau41.org/boards/brookline-school-board-1>

### WARRANT ARTICLE 1

Election of Officers: To elect all necessary School District officers for the ensuing terms by official ballot vote on March 11, 2025, Captain Samuel Douglass Academy, 7:00 am to 7:30 pm:

- To choose a Moderator for the ensuing year
- To choose a Clerk for the ensuing year
- To choose a Treasurer for the ensuing year
- To choose two (2) members of the School Board for the ensuing three (3) years.

### WARRANT ARTICLE 2

To see if the School District will vote to authorize the School Board to enter into a 20-year lease purchase agreement for \$1,131,750 to finance the acquisition and installation of energy conservation equipment (CSDA boilers and LED lighting and controls at both schools) and related building improvements at Captain Samuel Douglass Academy and Richard Maghakian Memorial School; and to raise and appropriate the sum of **\$90,565** for payments due under the lease purchase agreement during the 2025-2026 fiscal year; the annual lease payments over the 20 year term is estimated to be \$90,565 per year. This lease purchase agreement will contain an escape

(non-appropriation) clause. (Majority vote required.) Estimated Tax Impact: \$0.08/\$1,000. **The School Board recommends this article 3-1-0. The Finance Committee recommends this article 2-0-0.**

**EXPLANATION:**

The proposed article seeks to complete necessary capital improvement projects in a budget neutral manner. The boiler at CSDA has reached end of life, and it is in need of replacement. The systems at both CSDA and RMMS can be optimized to run more efficiently with the addition of DDC controls. Finally, the installation of LED lights at both RMMS and CSDA create an optimized learning environment, allow for significant annual cost savings, and enable this proposed article to be budget neutral. The available rebates for the installation of LED lights are ending, and this is a final opportunity to enjoy a rebate estimated at \$70,000. This article involves a 20-year lease purchase agreement of \$1,131,750 with the first year payment of \$90,565.

Project Description	Building	Cost	Annual Energy Savings*	Potential Rebates
End of Life Boiler Replacement & Associated Controls	CSDA	\$616,250	\$14,500	\$10,500
DDC Controls	RMMS	\$45,500	\$2,500	\$5,000
LED Lighting-Annual Cost Savings	RMMS & CSDA	\$470,000	\$31,000	\$70,000
<b>Total</b>		<b>\$1,131,750</b>	<b>\$48,000</b>	<b>\$85,500</b>

Budget Neutral Description:

20 Year Lease, 1 <sup>st</sup> Year Payment	\$90,565
Annual Energy Savings	-\$48,000
FY26 Potential Rebates	-\$42,565
Actual Impact to FY26 Budget	<b>\$0</b>

### WARRANT ARTICLE 3, CONTINGENT ARTICLE

This article will be null and void if Article 2 passes. To see if the School District will vote to authorize the School Board to enter into a 15-year lease purchase agreement for \$616,250 to finance the acquisition and installation of boilers, controls and related building improvements at Captain Samuel Douglass Academy; and to raise and appropriate the sum of **\$51,013** for payments due under the lease purchase agreement during the 2025-2026 fiscal year; the annual lease payments over the 15-year term is estimated to be \$51,013 per year. This lease purchase agreement will contain an escape (non-appropriation) clause. (Majority vote required.) Estimated Tax Impact: \$0.04/\$1,000. **The school board recommends the appropriation 4-0-0. The budget committee recommends this appropriation 2-0-0.**

**EXPLANATION:**

The proposed article seeks to complete what is absolutely necessary for day-to-day operations in the schools. The boiler at CSDA has reached end of life, and it is in need of replacement. The system can be optimized to run more efficiently with the addition of DDC controls. This article results in an increase to the budget, because it does not include the budget savings seen with the LED light installation. This article involves a 15-year lease purchase agreement of \$616,250 with the first year payment of \$51,013.

Project Description	Building	Cost	Annual Energy Savings*	Potential Rebates
End of Life Boiler Replacement & Associated Controls	CSDA	\$616,250	\$14,500	\$10,500

Budget Impact:

15 Year Lease, 1 <sup>st</sup> Year Payment	\$51,013
Annual Energy Savings	-\$14,500
FY26 Potential Rebates	-\$10,500
Actual Impact to FY26 Budget	<b>\$26,013</b>

### WARRANT ARTICLE 4

To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$12,911,654**. Should this article be defeated, the default budget shall be **\$12,378,381**, which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Majority vote required to pass. Estimated Tax Impact: \$7.63/\$1,000. **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 2-0-0.**

**EXPLANATION:**

The proposed (tax cap compliant) FY26 operating budget represents an increase of \$847,923, or 7.0%, as compared to the FY25 budget. New items requested in this budget include increases in academics for the literacy program, increases in regular education personnel to enhance



overall offerings for students, increases in special education personnel to meet the obligations required by law, replacement computer equipment, and facilities/safety improvements. Reductions are seen in special education contracted services, special education out of District tuition, special education transportation, and health insurance. You can find the full financial reports and the detailed budget here: <https://www.sau41.org/administration/business-office/brookline-financial-information>

## WARRANT ARTICLE 5

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,438,355 for the forthcoming fiscal year in which **\$493,606** is assigned to the school budget of this school district? This year’s adjusted budget of \$2,389,654 with \$483,748 assigned to the school budget of this school district will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. Estimated Tax Impact: \$0.42/\$1,000. **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 2-0-0.**

### EXPLANATION:

This article requires both a secret ballot vote as well as a majority vote by all the voters in the three districts. Results will be tabulated at the conclusion of all of the school district annual meetings as well as the all-day voting session (known as “SB 2”) in Brookline.

## WARRANT ARTICLE 6

To see if the school district will vote to raise and appropriate a sum of up to **\$360,000** to be added to the previously established School Facilities Maintenance Trust Fund from the June 30th unassigned fund balance (surplus). No amount to be raised from taxation. Estimated Tax Impact: Foregoing a potential rate reduction: \$0.30/\$1,000. **The School Board**

**recommends this article 4-0-0. The Finance Committee recommends this article 2-0-0.**

### EXPLANATION:

The School Facilities Maintenance Fund was established previously to help defray the costs of big ticket maintenance items. This fund alleviates the existence of major financial spikes due to non-routine maintenance costs. The funding source of this article is the unreserved fund balance (\$360,000), or surplus, that may exist at the end of the current fiscal year, June 30, 2025. If surplus funds are not available, this article will not be fully funded.

The purpose of this fund is to carry forward funds for major building maintenance. Major expenditures are proposed by administration to the school board. The school board then evaluates and approves the expenditure after holding a public hearing. The fund currently has approximately \$33,317, and this article proposes the addition of \$360,000. FY26 proposed use for this fund is \$339,000 bringing the FY26 anticipated ending balance to \$54,317.

### CAPITAL IMPROVEMENT PLAN

Bldg	Category	Description	Est Cost	Projected Year
RMMS	Building	Intercom/Bells/Phone— End of Life, Phase 2 of 2	\$50,000	FY26
RMMS	Building	Bathroom Renovations – Phase I	\$100,000	FY26
RMMS	Building	Roof Replacement – Milford Street	\$85,000	FY26
CSDA	Building	Create STEP Program Spaces	\$104,000	FY26
<b>Total</b>			<b>\$339,000</b>	

## **WARRANT ARTICLE 7:**

**Rescind Tax Cap:** Shall we rescind the provisions of RSA 32:5-b, known as the tax cap, as adopted by the Brookline School District on March 12, 2019, so that there will no longer be a limit on increases to the recommended budget in the amount to be raised by local taxes? (3/5 majority vote required). **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 1-0-1.**

### **EXPLANATION:**

This article seeks to rescind the tax cap that was voted on in 2019. This past year, legislation has been passed in the state of New Hampshire that redefined how the tax cap is calculated. When this was originally voted on, the tax cap applied to simply the proposed operating budget. It was amended to apply to the entire school district warrant.

## **WARRANT ARTICLE 8:**

**Cooperative Study Committee:** Shall the voters of the Brookline School District form a cooperative study committee to study the advisability of fully joining the Hollis-Brookline Cooperative School District, and to submit a report of its findings and recommendations to the Brookline School Board. This article to be funded from the Fy26 operating budget, not to exceed \$10,000. There will be no tax impact. **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 1-1-0.**

### **EXPLANATION:**

This article seeks to create a study committee to learn more about the possible financial efficiencies involved in moving to one school district. Currently, daily operations (with respect to budgets, mandatory

meetings, required reporting, collective bargaining agreements, etc.) are tripled given the existing structure of three school districts in one SAU. This article is to be funded from the FY26 operating budget, not to exceed \$10,000. There will be no tax impact.

## **WARRANT ARTICLE 9: PETITION WARRANT ARTICLE**

**Petition Warrant Article:** Shall we adopt the provisions of RSA 32:5-d, and implement a budget cap whereby the school board (or budget committee) shall not submit a recommended budget that is higher than 25,000 dollars per pupil cost times the average daily membership in residence of the school district as of October 1 of the year immediately preceding the proposed budget year plus an annual increase for inflation using CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics as of January 1. Requires a 3/5ths majority of the school district. **The School Board does NOT recommend this article 4-0-0. The Finance Committee does NOT recommend this article 2-0-0.**

## **WARRANT ARTICLE 10**

To transact any other business which may legally come before said meeting?

## **CANDIDATES** (FILING DATES JANUARY 22 - 5:00 PM ON JANUARY 31)

- SCHOOL DISTRICT TREASURER FOR ONE YEAR.
- SCHOOL DISTRICT CLERK FOR ONE YEAR.
- SCHOOL DISTRICT MODERATOR FOR ONE YEAR.
- TWO SCHOOL BOARD MEMBERS FOR THREE YEARS.

# ENROLLMENT PROJECTIONS



School District: SAU #41 - Brookline NH

10/17/2024

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2019	57		2024-25	20	68	75	56	90	87	79	83	91	89	84	86	80	90	0	1058	1078
2020	59		2025-26	20	87	73	78	57	87	89	80	85	92	88	84	87	88	0	1075	1095
2021	59		2026-27	20	87	93	76	80	55	89	90	82	86	91	88	85	96	0	1098	1118
2022	61		2027-28	20	89	93	97	78	77	56	90	93	83	85	91	89	94	0	1115	1135
2023	64	(prov.)	2028-29	21	94	95	97	99	75	79	57	93	94	82	85	92	98	0	1140	1161
2024	60	(est.)	2029-30	21	88	100	99	99	96	77	80	59	94	93	82	86	101	0	1154	1175
2025	61	(est.)	2030-31	21	89	94	105	101	96	98	78	82	60	93	93	83	95	0	1167	1188
2026	61	(est.)	2031-32	22	89	95	98	108	97	98	99	80	83	60	93	94	91	0	1185	1207
2027	61	(est.)	2032-33	22	90	95	99	100	104	99	99	102	81	82	60	94	103	0	1208	1230
2028	61	(est.)	2033-34	22	90	96	99	101	97	106	100	102	103	80	82	61	103	0	1220	1242
2029	61	(est.)	2034-35	22	89	96	100	101	97	99	108	103	103	102	80	83	67	0	1228	1250

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births
Based on children already born
Based on students already enrolled

\*Birth data provided by Public Health Vital Records Departments in each state.

\*\* < 10 Not reported, to protect subgroups with fewer than 10 students.

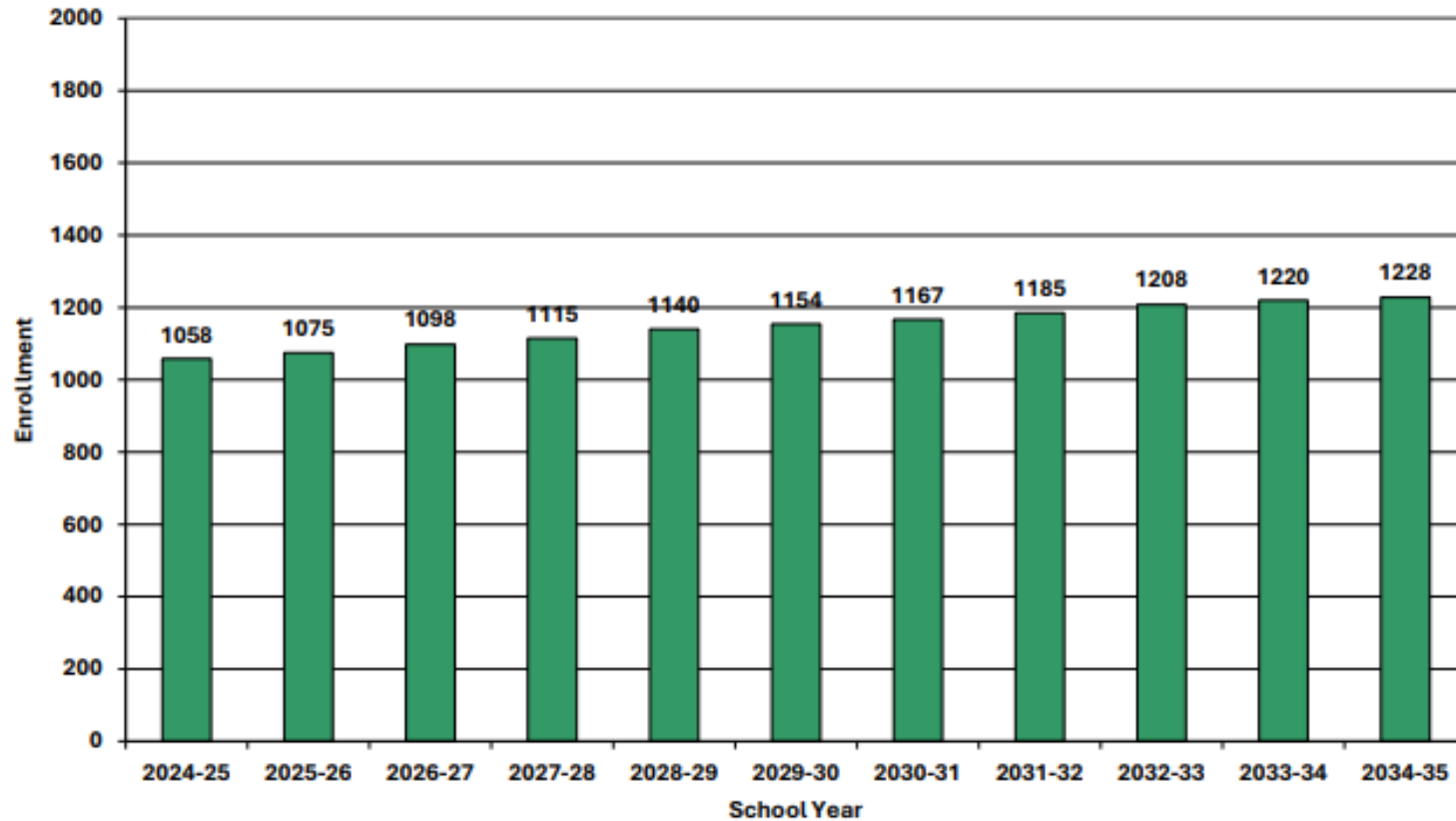
Projected Enrollment in Grade Combinations*									
School Year	PK-6	K-6	PK-3	K-3	4-6	K-8	7-8	7-12	9-12
2024-25	558	538	309	289	249	718	180	520	340
2025-26	571	551	315	295	256	728	177	524	347
2026-27	590	570	356	336	234	738	168	528	360
2027-28	600	580	377	357	223	756	176	535	359
2028-29	617	596	406	385	211	783	187	544	357
2029-30	660	639	407	386	253	792	153	515	362
2030-31	682	661	410	389	272	803	142	506	364
2031-32	706	684	412	390	294	847	163	501	338
2032-33	708	686	406	384	302	869	183	522	339
2033-34	711	689	408	386	303	894	205	531	326
2034-35	712	690	408	386	304	896	206	538	332

Projected Percentage Changes			
School Year	K-12	Diff.	%
2024-25	1058		
2025-26	1075	17	1.6%
2026-27	1098	23	2.1%
2027-28	1115	17	1.5%
2028-29	1140	25	2.2%
2029-30	1154	14	1.2%
2030-31	1167	13	1.1%
2031-32	1185	18	1.5%
2032-33	1208	23	1.9%
2033-34	1220	12	1.0%
2034-35	1228	8	0.7%
<b>Change</b>	<b>170</b>	<b>16.1%</b>	

\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.



# Grades K-12 Projected Enrollment



**Brookline School District Budget  
FY26 Proposed Budget Summary**

	FY24 Budget	FY25 Budget	FY26 Proposed Budget	FY26 vs FY25 \$ Diff	FY26 vs FY25 % Diff
<b>General Fund</b>					
<b>1100 Regular Education Programs</b> Teacher salaries, textbooks, substitutes, supplies	\$ 2,834,502	\$ 2,914,124	\$ 3,393,013	\$ 478,890	16.43%
<b>1200 Special Education Programs</b> Teacher salaries, aides, textbooks, evaluations, supplies and items specific to special education services	\$ 2,384,884	\$ 2,403,915	\$ 2,511,681	\$ 107,766	4.48%
<b>2100 Student Support Services</b> Guidance, health and nurses	\$ 692,465	\$ 713,507	\$ 834,474	\$ 120,967	16.95%
<b>2200 Instructional Support Services</b> Library salaries, supplies, technology and professional development	\$ 280,448	\$ 292,547	\$ 351,761	\$ 59,214	20.24%
<b>2300 School Board</b> Treasurer, SB stipends, SB minutes, legal and audit	\$ 37,726	\$ 60,002	\$ 76,901	\$ 16,899	28.16%
<b>2310 SAU Assessment</b> BSD Portion of the SAU budget	\$ 446,191	\$ 473,655	\$ 493,606	\$ 19,951	4.21%
<b>2400 School Administrative Services</b> Principal salaries, office staff, office equipment	\$ 621,238	\$ 671,766	\$ 715,921	\$ 44,155	6.57%
<b>2600 Facilities &amp; Maintenance</b> Custodial salaries, electricity, heating oil, water, trash, liability premiums, building maintenance	\$ 757,611	\$ 763,816	\$ 957,696	\$ 193,880	25.38%
<b>2700 Student Transportation</b> Bus contract and fuel	\$ 781,201	\$ 919,830	\$ 754,684	\$ (165,146)	-17.95%
<b>2900 Benefits</b> Health, dental, NHRS, FICA, WC, unemployment, life and LTD	\$ 2,651,329	\$ 2,840,843	\$ 2,832,142	\$ (8,701)	-0.31%
<b>4600 Building Improvements</b> RMMS roof rplcmnts, gym floor	\$ 2	\$ 2	\$ 2	\$ -	
<b>5100 Debt Service</b>	\$ 128,380	\$ 128,380	\$ 218,945	\$ 90,565	70.54%
<b>5200 Expendable Fund Transfers</b> Maintenance Special Education	\$ 155,000 \$ 25,000	\$ 156,000 -	\$ 360,000 -	\$ 204,000 -	130.77%
<b>Total General Fund</b>	<b>\$ 11,795,978</b>	<b>\$ 12,338,386</b>	<b>\$ 13,500,826</b>	<b>\$ 1,162,440</b>	<b>9.42%</b>
<b>Food Service Fund</b>	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	0.00%
<b>Grant Fund</b>	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	0.00%
<b>Total General Fund</b>	<b>\$ 12,150,978</b>	<b>\$ 12,693,386</b>	<b>\$ 13,855,826</b>	<b>\$ 1,162,440</b>	<b>9.16%</b>

**Brookline School District Budget  
FY26 Revenue/Tax Impact Estimate**

Item	FY24	FY25	FY26 Estimate	FY26vsFY25 Change
<b>Expenditures</b>				
General Fund Expenditures	\$ 11,795,978	\$ 12,338,386	\$ 13,500,826	\$ 1,162,440
Grant and Food Service	\$ 355,000	\$ 355,000	\$ 355,000	\$ -
<b>Budgeted Expenditures (All Funds)</b>	<b>\$ 12,150,978</b>	<b>\$ 12,693,386</b>	<b>\$ 13,855,826</b>	<b>\$ 1,162,440</b>
<b>Revenue</b>				
<b>Unreserved Fund Balance</b>	<b>\$ 75,387</b>	<b>\$ 494,650</b>	<b>\$ 460,000</b>	<b>\$ (34,650)</b>
<b>State Revenue</b>				
School Building	\$ -	\$ -	\$ -	\$ -
Special Ed Aid	\$ 249,610	\$ 157,060	\$ 140,000	\$ (17,060)
Child Nutrition	\$ 2,100	\$ 2,100	\$ 2,100	\$ -
Other	\$ 947	\$ -	\$ -	\$ -
<b>Total State Revenue</b>	<b>\$ 252,657</b>	<b>\$ 159,160</b>	<b>\$ 142,100</b>	<b>\$ (17,060)</b>
<b>Federal Revenue</b>				
Federal Grant Programs	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Disabilities Programs	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Medicaid	\$ 5,000	\$ 8,000	\$ 8,000	\$ -
Child Nutrition	\$ 38,500	\$ 38,500	\$ 38,500	\$ -
<b>Total Federal Revenue</b>	<b>\$ 233,500</b>	<b>\$ 236,500</b>	<b>\$ 236,500</b>	<b>\$ -</b>
<b>Local Revenue</b>				
Tuition	\$ 19,000	\$ 24,000	\$ 24,000	\$ -
Interest Income	\$ 10,000	\$ 15,000	\$ 15,000	\$ -
Food Service	\$ 124,400	\$ 124,400	\$ 124,400	\$ -
Other	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
<b>Total Local Revenue</b>	<b>\$ 173,400</b>	<b>\$ 183,400</b>	<b>\$ 183,400</b>	<b>\$ -</b>
<b>Appropriation</b>				
Budgeted Expenditures (All Funds)	\$ 12,150,978	\$ 12,693,386	\$ 13,855,826	\$ 1,162,440
Less Unreserved Fund Balance	\$ 75,387	\$ 494,650	\$ 460,000	\$ (34,650)
Less State Revenue	\$ 252,657	\$ 159,160	\$ 142,100	\$ (17,060)
Less Federal Revenue	\$ 233,500	\$ 236,500	\$ 236,500	\$ -
Less Local Revenue	\$ 173,400	\$ 183,400	\$ 183,400	\$ -
<b>Total Appropriation</b>	<b>\$ 11,416,034</b>	<b>\$ 11,619,676</b>	<b>\$ 12,833,826</b>	<b>\$ 1,214,150</b>
<b>School District Tax Assessment</b>				
Total Appropriation	\$ 11,416,034	\$ 11,619,676	\$ 12,833,826	\$ 1,214,150
Less Adequacy Aid	\$ 2,329,925	\$ 2,360,099	\$ 2,220,326	\$ (139,773)
Less Retained Tax	\$ 651,248	\$ 673,232	\$ 661,879	\$ (11,353)
<b>Brookline School District Tax Assessment</b>	<b>\$ 8,434,861</b>	<b>\$ 8,586,345</b>	<b>\$ 9,951,621</b>	<b>\$ 1,365,275</b>
<b>Estimated Tax Impact</b>				*2% Estimated Increase
Local Assessed Valuation - with Utilities	\$ 1,142,669,546	\$ 1,157,859,517	\$ 1,181,016,707	\$ 23,157,190 *
Local Assessed Valuation - less Utilities	\$ 1,130,609,246	\$ 1,144,240,117	\$ 1,167,124,919	\$ 22,884,802 *
State Property Tax Rate (per \$1,000)	\$ 0.58	\$ 0.59	\$ 0.57	\$ (0.03)
Local Education Tax Rate (per \$1,000)	\$ 7.38	\$ 7.42	\$ 8.43	\$ 1.01
<b>Total BSD Tax Rate</b>	<b>\$ 7.97</b>	<b>\$ 7.99</b>	<b>\$ 8.98</b>	<b>\$ 0.98</b>